



Chatham County FY 2026-2027 Recommended Budget

May 4, 2026

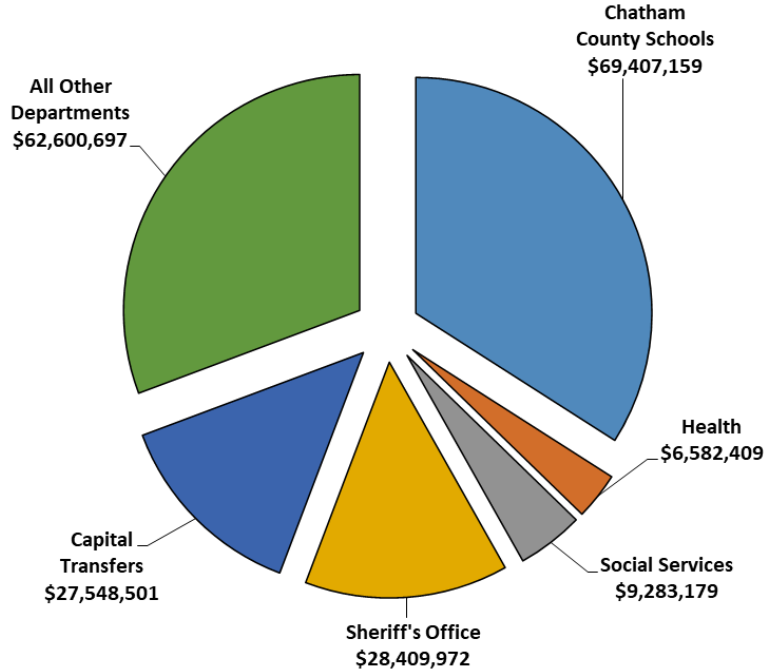
Budget Process

Before the budget is finalized Commissioners will:

- Hold 2 public hearings: May 18, 19
- Hold work sessions: May 21, 22, and 27 (if needed)
- Make changes based on deliberations

Goal: **Finalize on June 15**, state requires adoption by June 30

Net Cost of County Functions



General Fund

Administration	\$43,340,571
Culture/Education/Recreation	\$81,789,647
General Government	\$6,105,675
Human Services	\$29,033,979
Natural Resource Management	\$11,954,749
Public Safety	\$48,163,342
Total General Fund	\$222,387,693

Solid Waste & Recycling Fund

\$6,001,604

Budget Highlights

General Fund Revenues

Category	FY26 Original Budget	FY27 Recommended Budget	Inc/Dec	Change Pct
Ad Valorem Tax	135,893,720	140,246,514	4,352,794	3%
Sales Tax	30,455,000	31,838,000	1,383,000	5%
Other Taxes/Licenses	1,291,071	1,510,000	218,929	17%
Intergovernmental	13,552,038	13,945,607	393,569	3%
Permits & Fees	3,606,186	3,751,255	145,069	4%
Charges for Service	2,861,147	3,201,572	340,425	12%
Interest	861,466	1,188,563	327,097	38%
Contribution from Others	402,062	420,934	18,872	5%
Miscellaneous	302,992	371,492	68,500	23%
Lease	65,126	39,966	-25,160	-39%
Transfers In	18,619,239	18,399,698	-219,541	-1%
Appropriated Fund Balance	4,892,893	7,474,362	2,581,469	53%
Total	212,802,940	222,387,963	9,585,023	5%

Top 10 Revenue Increases

	FY26 Original Budget	FY27 Recommended Budget	Inc/Dec	Change Pct
Ad Valorem Tax - CY Real/Pers	126,248,149	130,100,676	3,852,527	3.1%
Appropriated Fund Balance	4,892,893	7,474,362	2,581,469	52.8%
Sales Tax - Article 40	5,250,000	5,775,000	525,000	10.0%
Ad Valorem Tax – DMV	8,937,071	9,437,338	500,267	5.6%
Interest	850,000	1,161,539	311,539	36.7%
Sales Tax - Article 46	3,200,000	3,500,000	300,000	9.4%
Grant – Federal	6,341,743	6,631,019	289,276	4.6%
Sales Tax - Article 40 Restricted	2,250,000	2,475,000	225,000	10.0%
Medicaid Hold Harmless	4,000,000	4,200,000	200,000	5.0%
Register Of Deeds Excise Tax	1,000,000	1,200,000	200,000	20.0%

Revenue Highlights

- Property tax budget increases to \$140.2M
 - Maintains Property Tax rate at 60 cents per \$100 of valuation.
- Utilizes \$1,475,120 in Restricted Fund Balance
- Permitting budget increases slightly to \$3.3M
- Excise tax budget increases to \$1.2M
- Sales tax budget increases slightly to \$31.8M
- Transfers-In budget decreases to \$18.3M

General Fund Expenses

Category	FY26 Original Budget	FY27 Recommended Budget	Inc/Dec	Change Pct
Salaries	46,600,876	48,771,279	2,170,403	4.7%
Benefits	22,057,083	23,368,849	1,311,766	5.9%
Operating Expenses	26,450,387	28,383,614	1,933,227	7.3%
Allocations/Programs	64,821,293	68,787,116	3,965,823	6.1%
Debt	23,988,100	22,819,427	(1,168,673)	-4.9%
Lease	406,073	178,339	(227,734)	-56.1%
Capital	1,457,285	1,544,786	87,501	6.0%
Lease Subscription	876,429	986,052	109,623	12.5%
Transfers Out	26,145,414	27,548,501	1,403,087	5.4%
Total	212,802,940	222,387,963	9,585,023	4.5%

General Fund Expenses

Functional Area	FY26 Original Budget	FY27 Recommended Budget	Inc/Dec	Change Pct
Administration	43,411,186	45,340,571	1,929,385	4.4%
Culture, Education, & Recreation	78,824,015	81,789,647	2,965,632	3.8%
General Government	5,946,688	6,105,675	158,987	2.7%
Human Services	28,221,880	29,033,979	812,099	2.9%
Natural Resource Management	11,513,064	11,954,749	441,685	3.8%
Public Safety	44,886,107	48,163,342	3,277,235	7.3%
Total	212,802,940	222,387,963	9,585,023	4.5%

Top 10 Expense Increases

Department	FY26	FY27	Change Pct	
	Original Budget	Continuation		Inc/Dec
Chatham County Schools	69,017,407	71,157,159	2,139,752	3.1%
Sheriff (All Divisions)	27,400,178	29,146,522	1,746,344	6.4%
Emergency Operations (All Divisions)	14,819,945	16,268,358	1,448,413	9.8%
Non-Departmental	26,622,703	28,008,924	1,386,221	5.2%
Parks, Recreation, & Cultural Resources	2,743,587	3,317,989	574,402	20.9%
Non-Profit Allocations	607,543	951,527	343,984	56.6%
Housing & Community Development	0	322,653	322,653	100.0%
Information Technology	3,212,601	3,425,637	213,036	6.6%
Planning	1,676,812	1,880,883	204,071	12.2%
Non-Profit – Chatham Transit	208,802	369,339	160,537	76.9%

Expense

Chatham County Schools

- Additional \$2,222,700 to address compensation and fixed cost benefit adjustments from current year state budget and some operational cost increases
- Additional \$100,000 to fund pay-band based increases for approximately 600 employees
- Additional \$250,000 in annual Capital Outlay

Expense

Emergency Operations

- Additional ~\$1.2 million in EMS contract costs
 - Additional ambulance unit added mid-year in FY26
 - Additional district chief/supervisor in FY27
- \$190,000 in Capital Outlay
 - 2 replacement vehicles
 - 1 new off-road rescue vehicle

Expense

Chatham County Sheriff's Office

- Increase of ~\$1.7 million (6.4%) over FY2026 Original Budget
- Additional approximately \$1.6 million in continuation increases – including the annualized cost of positions approved for a partial year in FY2026, increased operating, and capital outlay costs
- Additional \$99,891 in expansion items, including 1 additional staff

Expense

CCSO – Recommended Expansions

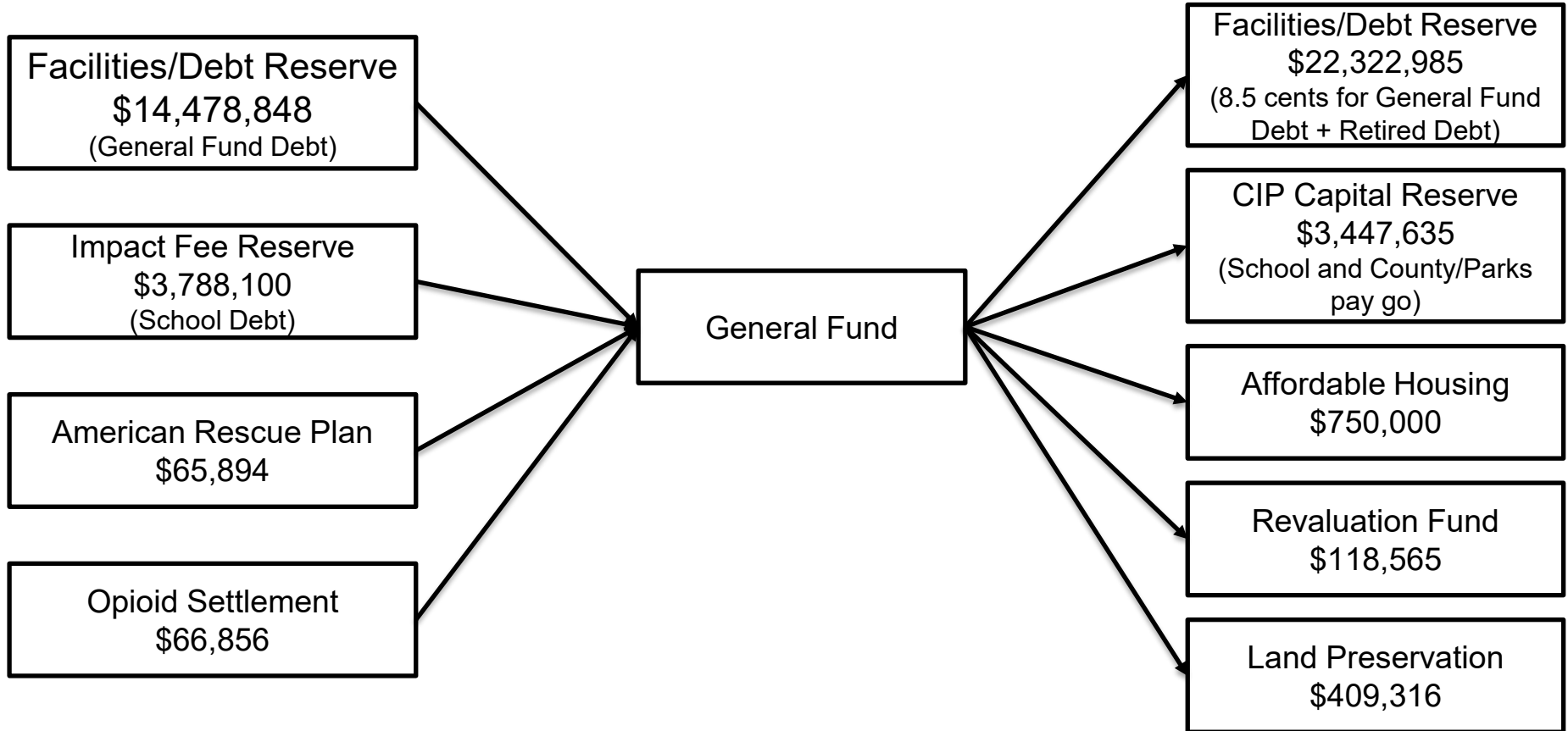
- 1.0 FTE Evidence Manager [\$52,491]
 - Recommended to start January 1 (1/2 year)
- CPR Training Equipment [\$6,400]
- Camera System Replacement/Upgrade (ARC) [\$41,000]

Expense

Transfers/Debt

- Transfers Out - \$27,548,501
- Debt - \$22,819,427

General Fund Transfers In and Out



Expense

Employee Related Expenses

- Employee Salary Adjustment
 - 3% Recommended
- Benefits Cost Increases
 - State mandated retirement increases
 - Increases in health/dental insurance
- New Positions
 - PT Elections Assistant
 - Sheriff Evidence Manager
 - Peer Support Specialist
 - Deputy Health Director
 - Family Services CQI
 - Nutrition Site Coordinator
 - Parks Crew Supervisor

Solid Waste & Recycling

*No Fee Changes or
Expansions Requested*

Revenue/Expense	FY26 Original Budget	FY27 Recommended Budget	Pct
Revenue	5,189,122	5,313,123	2.4%
Appropriated Fund Balance	390,501	688,481	50.2%
Total Revenue	5,579,623	6,001,604	7.6%
Continuation Expense	5,094,598	5,180,883	1.7%
One-Time Expense	485,025	820,721	69.2%
Total Expense	5,579,623	6,001,604	7.6%

Projected Fund Balance	FY26	FY27
Starting Fund Balance	7,426,672	7,240,722
Fund Balance Used*	(185,950)	(688,481)
Ending Fund Balance	7,240,722	6,552,241

Fund balance is appropriated for one-time and capital outlay expense (similar to the General Fund)

- **FY26** – below the budgeted amount, current estimates show the fund will be \$185,950 expense over revenue
- **FY27** - the amount of requested one-time and capital outlay expense that exceed continuation revenue

Recommended Fee Changes Overview

Department	Fee Changes	New Fees	Est Revenue	Reason for Changes
Environmental Health	5	0	13,375	Aligns fees with staff effort, rising costs, and complex permit reviews
Planning	3	2	7,750	Addresses increased application volume, staff review, and public process costs
Watershed	8	4	142,050	Market rate updates and recovery of extensive review and enforcement costs
CCACC	3	3	18,500	New fees for added staffing and cleaning for late-night events
Governing Board	1	1	400	To codify historic courthouse rental costs
Inspections	13	0	294,155	Reflects higher service costs and improves equity across charges
Total			476,230	

Fire Districts

District	FY26 Tax Rate	FY27 Tax Rate	Rate Change	FY 27 Budget
Bells Annex	0.1020	0.1150	0.0130	349,342
Bennett	0.1100	0.1100	0	271,697
Bonlee	0.0700	0.0700	0	405,245
Central	0.1200	0.1200	0	773,308
Circle City	0.1100	0.1125	0.0025	2,566,187
Goldston	0.1000	0.1150	0.0150	615,428
Hope	0.0975	0.0975	0	1,102,552
Moncure	0.1375	0.1375	0	1,575,359
North Chatham	0.1020	0.1150	0.0130	12,594,447
Northview	0.0900	0.0940	0.0040	65,217
Parkwood	0.0844	0.0854	0.0010	454,687
Staley	0.1000	0.1000	0	90,924

Summary

- Maintains the property tax rate in uncertain financial times
- Focuses funding increases on education and public safety
- Continues long-term planning practices around debt and capital growth/development
- Limited number of new positions – especially those without external funding source
- Minimal new programs that do not have external funding source

Reminder - Key Dates

Public
Hearings

May 18 + 19

Work
Session

May 21, 22, 27

Finalize

June 15, 2026



Thank you!

Comments/Questions?

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